

INSTRUCTIONS FOR DECLARATION OF ESTIMATED TAX FOR INDIVIDUALS

1. Who Must File a Declaration Voucher

You must file a declaration voucher of individual estimated tax for the taxable year if you are required to file a D.C. income tax return and, in 2000, expect to owe \$100 or more after subtracting your tax withheld and any credits.

If you have any questions concerning your responsibility for filing a declaration voucher, contact the Office of Tax and Revenue at (202) 727-4TAX (4829).

2. When to File Declaration Vouchers

The declaration vouchers must be filed on or before the following dates:

Voucher No. 1 — April 15

Voucher No. 2 — June 15

Voucher No. 3 — September 15

Voucher No. 4 — January 15 of the succeeding taxable year

If any due date falls on a Saturday, Sunday or a legal holiday, the voucher is due on the next business day.

If you have a tax credit to carry forward from the previous year, file Voucher No. 1 even if there is no payment due after the credit has been applied.

3. Payment of Estimated Tax

Your estimated tax may be paid in full with Voucher No. 1 or in four installments.

The declaration of individual estimated tax vouchers are designed to enable you to apply any credit from the previous year either entirely to the first installment or partially to each installment. If you apply the entire credit to the first voucher, enter the amount of the credit on Line 2, Voucher No. 1. If the credit is to be applied partially to each installment, enter on Line 2 of the voucher the portion of the credit for the period you are filing.

Make your check or money order payable to the *D.C. Treasurer* and mail to D.C. Government, Individual Estimated Tax, P.O. Box 96018, Washington, D.C. 20090-6018. Please write on the payment "D-40ES", the voucher number, tax year, and your social security number.

4. Joint Declaration

If you file a D.C. joint income tax return (D-40), you should file joint declaration vouchers for the same taxable year to insure proper credit for any estimated income tax you pay.

If joint declaration vouchers are filed, but a joint return is not, the estimated tax paid for the year may be credited to either the husband or the wife, or it may be divided between them in any proportion.

5. Change in Income or Exemptions

If after April 1 your expected income, itemized deductions, or personal exemptions change, and you are required to file declaration vouchers, the dates for filing are:

June 15 and September 15 of the current taxable year and January 15 of the succeeding taxable year if the change occurs between April 2 and June 1 of the taxable year;

September 15 of the current taxable year and January 15 of the succeeding taxable year if the change occurs between

June 2 and August 31 of the taxable year;
January 15 of the succeeding taxable year if the change occurs between September 1 and December 15 of the taxable year.

6. Amended Declaration

Use the Amended Computation Schedule in the back of this booklet if, after having filed one or more declaration vouchers, you find that your estimated tax has substantially increased or decreased. Enter the amended estimated tax in Block A and the credit in Block B of the next declaration voucher you file. Complete Lines 1, 2, and 3 and sign the voucher.

Do not file the declaration or the amended declaration voucher due on or before January 15 if, on or before January 15, you file your D.C. income tax return D-40. This is because you must pay with your return the full balance of any tax due.

7. Underpayment of Estimated Tax

An interest charge of 1.5 percent per month is imposed if your withholdings, credits, and estimated tax payments do not equal at least 90 percent of the tax shown as due on your 2000 return, or 100 percent of the tax shown as due on your 1999 return.

This charge is in addition to the penalty for false statements under D.C. Code §22-2514 if any statement made on the voucher is not true, accurate, and complete to the best of the declarant's information, knowledge, and belief.

8. Charge for Each Dishonored Check

There is a charge of \$50 for each dishonored check issued to the District of Columbia.